

# Senate Amendment 3446

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1 1 Amend House File 912, as amended, passed, and  
1 2 reprinted by the House, as follows:  
1 3 #1. Page 3, by inserting after line 14 the  
1 4 following:  
1 5 <Sec. \_\_\_\_\_. Section 423.4, Code 2007, is amended by  
1 6 adding the following new subsection:  
1 7 NEW SUBSECTION. 8. a. The owner of an  
1 8 information technology facility located in this state  
1 9 on July 1, 2007, and having a primary business with a  
1 10 North American industry classification system number  
1 11 518210 or 541519 as verified by the department of  
1 12 economic development using nationally recognized  
1 13 third-party sources such as Hoovers, Harris Directory  
1 14 or others designated by the department of economic  
1 15 development, may make an annual application for up to  
1 16 five consecutive years to the department for the  
1 17 refund of the sales or use tax upon the sales price of  
1 18 all sales of fuel used in creating heat, power, and  
1 19 steam for processing or generating electrical current,  
1 20 or from the sale of electricity consumed by computers,  
1 21 machinery, or other equipment for operation of the  
1 22 technology facility.  
1 23 b. An information technology facility shall  
1 24 qualify for the refund in this subsection if all of  
1 25 the following criteria are met:  
1 26 (1) The facility's six-digit North American  
1 27 industry classification system number 518210 or 541519  
1 28 indicates that the facility is primarily engaged in  
1 29 providing computer-related services.  
1 30 (2) The capital expenditures for computers,  
1 31 machinery, and other equipment used in the operation  
1 32 of the facility equals at least one million dollars.  
1 33 (3) The facility is certified as meeting the  
1 34 Leadership in Energy and Environmental Design (LEED)  
1 35 standards.  
1 36 c. The refund may be obtained only in the  
1 37 following manner and under the following conditions:  
1 38 (1) The applicant shall use forms furnished by the  
1 39 department.  
1 40 (2) The applicant shall separately list the  
1 41 amounts of sales and use tax paid during the reporting  
1 42 period.  
1 43 (3) The applicant may request when the refund  
1 44 begins, but it must start on the first day of a month  
1 45 and proceed for a continuous twelve-month period.  
1 46 d. In determining the amount to be refunded, if  
1 47 the dates of the utility billing or meter reading  
1 48 cycle for the sale or furnishing of metered gas and  
1 49 electricity is on or after the first day of the first  
1 50 month through the last day of the last month of the  
2 1 refund year, the full amount of tax charged in the  
2 2 billings shall be refunded. In determining the amount  
2 3 to be refunded, if the dates of the sale or furnishing  
2 4 of fuel for purposes of commercial energy and the  
2 5 delivery of the fuel is on or after the first day of  
2 6 the first month through the last day of the last month  
2 7 of the refund year, the full amount of tax charged in  
2 8 the billings shall be refunded.  
2 9 e. To receive refunds during the five-year period,  
2 10 the applicant shall file a refund claim within three  
2 11 months after the end of each refund year.  
2 12 f. The refund in this subsection applies only to  
2 13 state sales and use tax paid and does not apply to  
2 14 local option sales and services taxes imposed pursuant  
2 15 to chapters 423B and 423E.>  
2 16 #2. Title page, by striking line 2 and inserting  
2 17 the following: <exemptions and refunds for certain  
2 18 computer-related service businesses.>  
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2 21  
2 22 JEFF DANIELSON  
2 23 HF 912.702 82  
2 24 mg/gg/10002

